



## NEW HAMPSHIRE

# 2001

### Communications Services Tax Booklet RSA 82-A and Rev 1600

This booklet contains the following Communication Services Tax forms and instructions necessary for filing your NH Communication Services Tax Return and estimated payments.

#### FORM DP-137-EXT

#### General Instructions

#### FORM DP-135

#### FORM DP-135-ES

#### FORM DP-139

#### FORM DP-143

#### FORM DP-144

#### FORM DP-2848

**TAX RATE:** Effective July 1, 2001, a **7%** tax is assessed on two-way communication services.

**DUE DATE:** The return is due no later than the fifteenth day of the month following the close of each taxable period.

**INTEREST RATE:** Effective January 1, 2002 through December 31, 2002, the interest due on taxes administered by the New Hampshire Department of Revenue Administration is **9%**. Interest is calculated on the balance of tax due from the original due date of the tax to the date the tax is paid. The interest rate for January 1, 2001 through December 31, 2001 is 11%. The interest rate for January 1, 1999 through December 31, 2000 is 10%. The interest rate for January 1, 1998 through December 31, 1998 is 11%, and for any period prior to January 1, 1998, the interest rate is 15%.

**EXTENSION:** A Form DP-137, must be filed with the department on or before the due date of the return. Please note however, that an extension of time to file the return does not extend the time to pay the tax.

**CHANGE OF ADDRESS:** A retailer must report any address changes under separate cover by filing a Form DP-144, Communication Services Tax Registration Change Request contained in this booklet.

**NEED FORMS:** Copies of forms, laws and administrative rules may be obtained from our web site at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies of forms, laws, and rules can be made for a fee. Forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603) 271-2192.

**NEED HELP:** This booklet contains general information to assist you in complying with your tax obligation. Rules, laws and answers to Frequently Asked Questions(FAQ's) are available 24 hours a day from our web site at [www.state.nh.us/revenue](http://www.state.nh.us/revenue). If you have any questions please call our Taxpayer Assistance Office at (603) 271-2186.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the department

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE  
 COMMUNICATIONS SERVICES TAX RETURN**

FOR DRA USE ONLY

<b>WHEN TO USE THIS FORM</b>	<p>If you have paid 100% of the tax determined to be due by the due date of the tax you may be granted an automatic 31 day extension to file your New Hampshire Communication Services Tax return. You may file this application if you are a retailer who cannot reasonably compile the information required for making an accurate return within 15 days after the close of the calendar month for which the return is to be made.</p> <p>After compliance with requirements for an extension of time to file, you may file your New Hampshire Communication Services Tax return up to 31 days beyond the original due date and you will not be subject to the late filing penalty. <b>Please note that an extension of time to file your return is not an extension of time to pay the tax.</b></p> <p>If you need to make an additional payment in order to have paid 100% of the tax determined to be due, then you must submit this form with payment by the original due date in order to be granted an extension of time to file your return.</p>
<b>WHEN TO FILE</b>	This application and payment must be postmarked on or before the original due date of the return. If line 3 is negative or zero, do not file this application.
<b>REASONS FOR DENIAL</b>	Applications for extension will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, absence of the retailer's or authorized agent's signature, the application was postmarked <b>after</b> the due date for filing the return, or if the payment for the balance due shown on line 3 below did not accompany this application.
<b>WHERE TO FILE</b>	New Hampshire Department of Revenue Administration, Audit Division, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457. A copy of this application must be attached to the Communications Services Tax Return.
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division, at (603)271-3400. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE COMMUNICATIONS SERVICES TAXES**

PLEASE PRINT OR TYPE	RETAILER NAME (CHECK ENTITY TYPE BELOW):	COMMUNICATIONS TAX REGISTRATION NUMBER
	NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	ADDRESS (continued)	SOCIAL SECURITY NUMBER
	CITY/TOWN, STATE & ZIP CODE	

For the Month of \_\_\_\_\_ or Quarter Ending \_\_\_\_\_  
 Mo Year Mo Year

**ENTITY TYPE** Check one of the following:

☐ ① Proprietorship ☐ ② Corporation/Combined Group ☐ ③ Partnership ☐ ④ Fiduciary ☐ ⑤ Non-Profit Organization

**TAX PAYMENT SCHEDULE**

1 Enter 100% of the Communications Services Tax determined to be due.....	1		
2 LESS: Credits and payments of estimated tax.....	2		
3 BALANCE DUE: Make check payable to: <b>State of New Hampshire</b> .....	3		

**If line 3 is negative or zero, do not file this application.**

FOR DRA USE ONLY

Under the penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE (IN INK) OF RETAILER (Proprietor, Partner or Corporate Officer) \_\_\_\_\_ DATE \_\_\_\_\_

TELEPHONE NUMBER (optional) \_\_\_\_\_

MAIL NH DEPT OF REVENUE ADMINISTRATION  
 TO: AUDIT DIVISION  
 PO BOX 457  
 CONCORD NH 03302-0457

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX RETURN**  
GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	ALL RETAILERS. Retailers means all persons, whether natural, corporate or otherwise, who engage in the business of making sales of communications services at retail. It includes, but is not limited to, persons who operate or provide telephone, telegraph, cellular mobile communications services, paging services, facsimile transmission services, and party line services. It also includes hotels and other businesses who sell telecommunication services to guests or other persons at retail.											
<b>WHEN TO FILE</b>	Monthly returns are due and must be postmarked no later than the fifteenth day of the month following the close of each calendar month. Quarterly returns are due and must be postmarked no later than the fifteenth day of the month following the close of the calendar quarter. Taxpayers with a tax liability that is consistently under \$100 per month may file quarterly.											
<b>WHERE TO FILE</b>	MAIL TO: NH DEPARTMENT OF REVENUE ADMINISTRATION, DOCUMENT PROCESSING DIVISION, PO BOX 2035, CONCORD, NH 03302-2035 <b>FACSIMILE RETURNS ARE NOT ACCEPTED</b>											
<b>EXTENSION TO FILE</b>	A retailer may request a thirty-one day extension of time for filing a return by submitting Form DP-137 to the Department no later than the due date of the original return. Extensions are subject to approval. See Form DP-137. To obtain a Form DP-137 please call (603) 271-2192.											
<b>AMENDED RETURN</b>	New Hampshire does not have a separate form for amended communications services tax returns. To file an amended return check the AMENDED RETURN box in Step 2 on the return and file the corrected information.											
<b>ADDRESS CHANGE</b>	A retailer must report any address changes under separate cover by filing a Form DP-144, Communication Services Tax Report of Change contained in this booklet.											
<b>TOTAL GROSS CHARGES</b>	Line 1 Enter the total gross charges for communications services for the month. GROSS CHARGES means the amount charged for communications services to the taxpayer's service address in this state regardless of where such amount is billed or paid. COMMUNICATIONS SERVICES as defined in RSA 82-A:2, III means services for transmitting, emitting, or receiving signs, signals, writing, images, sounds, or intelligence of any nature by any electro-magnetic system capable of 2-way communication.											
<b>DEDUCTIONS</b>	Line 2(a) Enter the total gross charges billed to the Federal Government. Line 2(b) Enter the total gross charges billed to the State and Local Government.											
<b>EXEMPTION FOR RESELLER</b>	Line 2(c) All resellers of communications services shall apply to the Department for a resale number pursuant to RSA 82-A:9 by filing a Form DP-143. Customers whose purchases of communications services are 100 percent for resale shall present their resale number to a provider of communications services for allowance of a tax exemption.											
<b>\$12 RESIDENTIAL EXEMPTION</b>	Line 2(d) Enter the total amount of residential exemptions granted. The tax shall not apply to the first \$12 of the monthly gross charges for a residential customer's telephone exchange access and exchange services. If billing is done other than on a monthly basis, the exemption allowed shall be prorated to the ratio that the billing period bears to a period of 30 days. RESIDENTIAL CUSTOMER means any individual who utilizes communications services for a NON-BUSINESS purpose either from their place of residence or from another location. TELEPHONE EXCHANGE ACCESS & EXCHANGE SERVICES means the charge assessed to any person for the use of minimal communications services in a defined geographic area and shall include amounts paid for services such as, but not limited to, call waiting, call forwarding, unlisted or unpublished service, subscriber line charges for residential customers, and local usage/ message units. The term SHALL NOT include any charges relating to services such as, but not limited to, long distance calling, telephone book advertising services, installation charges, and non-communication product purchases.											
<b>RATE OF TAX</b>	Line 4 Use applicable tax rate to calculate Communications Services Tax due other than coin operated telephone communications. To calculate tax on coin operated telephones, see applicable rates in Step 3, Line 5 of this return.	<table border="1"> <thead> <tr> <th>TAX PERIOD</th><th>TAX RATE</th></tr> </thead> <tbody> <tr> <td>4/1/90 - 6/30/91</td><td>5.0%</td></tr> <tr> <td>7/1/91 - 6/30/93</td><td>6.0%</td></tr> <tr> <td>7/1/93 - 6/30/01</td><td>5.5%</td></tr> <tr> <td>7/1/01 - Present</td><td>7%</td></tr> </tbody> </table>	TAX PERIOD	TAX RATE	4/1/90 - 6/30/91	5.0%	7/1/91 - 6/30/93	6.0%	7/1/93 - 6/30/01	5.5%	7/1/01 - Present	7%
TAX PERIOD	TAX RATE											
4/1/90 - 6/30/91	5.0%											
7/1/91 - 6/30/93	6.0%											
7/1/93 - 6/30/01	5.5%											
7/1/01 - Present	7%											
<b>COIN OPERATED TELEPHONES</b>	Line 5 Retailers who provide communications services using coin operated telephones are subject to tax. The tax may be calculated using the 7% tax exclusive tax rate or the 6.54% tax inclusive tax rate. Refer to TIR 97-003 and TIR 2001-008 for specific details regarding coin operated telephones and the Communications Services Tax.											
<b>PAYMENTS</b>	Line 7(a) EXTENSION PAYMENT. If you made a payment with an application for extension of time to file, enter amount on line 7(a). Line 7(b) ESTIMATED PAYMENT. If you made an estimated tax payment enter amount on line 7(b). Line 7(c) OVERPAYMENT FROM PRIOR RETURN. If you have a credit balance from your prior monthly (or quarterly) return enter the amount on line 7(c). Line 7(d) TAXES PAID TO ANOTHER RETAILER. Enter amount of Communications Services Tax that you paid to another retailer on line 7(d)											

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX RETURN**  
GENERAL INSTRUCTIONS (continued)

**INTEREST  
AND  
PENALTIES**

Line 9(a) **INTEREST.** Interest is calculated on the balance of tax due (line 8) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

$$\frac{\text{Tax Due (line 8)}}{\text{Number of days}} \times \frac{\text{Daily decimal rate equivalent}}{\text{Interest Due}} = \text{Enter on line 9(a).}$$

(see below for applicable rates)

**NOTE:** The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the Department for rates in any other year)

<u>PERIOD</u>	<u>RATE</u>	<u>DAILY RATE DECIMAL EQUIVALENT</u>
1/1/2002 - 12/31/2002	9%	.000247
1/1/2001 - 12/31/2001	11%	.000301
1/1/1999 - 12/31/2000	10%	.000274
1/1/1998 - 12/31/1998	11%	.000301
Prior to 1/1/98	15%	.000411

Line 9(b) **FAILURE TO PAY:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the retailer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 9(c) **FAILURE TO FILE:** A retailer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 9(d) **UNDERPAYMENT PENALTY:** If your tax is more than \$10,000 you were required to file estimated tax payments during the tax year and may be subjected to an underpayment penalty if you did not file the appropriate amount of estimated tax payments. Pursuant to RSA 21-J:32, the penalty is from the due date of the installment to the due date of the return, whichever is earlier.

**SUBSTANTIAL UNDERSTATEMENT PENALTY:** Taxpayers who substantially understate their tax on line 6 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax on line 6 or \$5,000.

**SIGNATURES**

You **MUST SIGN AND DATE** your return in ink. If the return is prepared by someone other than the retailer, the return must also be signed and dated in ink by the preparer and the preparers federal employer identification number or tax identification number and address must be filled in. If an agent is designated to sign returns on behalf of the retailer, a Power of Attorney, Form DP-2848, must be completed and submitted or on file with the Department.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX RETURN**  
RSA 82-A

STOP

Make copies for monthly filing. For the Month of \_\_\_\_\_ or Quarter Ending \_\_\_\_\_  
MONTH YEAR MONTH YEAR

FOR DRA USE ONLY

Due no later than the 15th day of the month following the close of the taxable period.

**STEP 1**  
Please  
Print or Type  
(Use form  
DP-144 to  
Change  
Address)

NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE, & ZIP CODE	

**STEP 2**  
Special  
Return

Please check if applicable: ☐ INITIAL RETURN (FIRST TIME FILERS ONLY) ☐ AMENDED RETURN ☐ FINAL RETURN (BUSINESS TERMINATED ONLY)

**Business Sold** **Business Discontinued**

MONTH YEAR MONTH YEAR

**STEP 3**  
Figure  
Your Tax

1 Total Amount of Gross Charges Billed During the Month. . . . .	1		
2 Deductions:			
(a) Gross Charges Billed to Federal Government. . . . .	2(a)		
(b) Gross Charges Billed to State and Local Government . . . . .	2(b)		
(c) Gross Charges Billed to Reseller with certificate . . . . .	2(c)		
(d) \$12 Residential Exemption (RSA 82-A:5) . . . . .	2(d)		
(e) Other (Identify) . . . . .	2(e)		
<b>Total Deductions</b> [lines 2(a) through line 2(e)] . . . . .	2		
3 Gross Charges Upon Which Tax is Imposed (line 1 less line 2) . . . . .	3		
4 Amount of Tax [Line 3 x applicable rate (see instructions)] . . . . .	4		
5 Tax on Cash Receipts From Coin Operated Telephones:			
<b>CASH RECEIPTS</b> <b>TAX RATE</b> <b>TAX</b>			
(a) Tax Excluded                      X                      7%                      =                      5(a)			
(b) Tax Included                      X                      6.54%                      =                      5(b)			
<b>Total Tax On Cash Receipts From Coin Operated Telephones</b> [Add lines 5(a) & 5(b)]. . . . .	5		
6 NH Communications Services Tax (Add lines 4 & 5). . . . .	6		

**STEP 4**  
Figure Your  
Tax, Credits,  
Interest and  
Penalties

7 Payments and Credits:			
(a) Tax paid with application for extension . . . . .	7(a)		
(b) Payments from estimated taxes. . . . .	7(b)		
(c) Credits carried over from prior return . . . . .	7(c)		
(d) Tax payments made to another retailer . . . . . (Line 7(d) amount cannot exceed the amount on Line 6)	7(d)		
<b>Total Payments and Credits</b> [line 7(a) through line 7(d)] . . . . .	7		
8 <b>Balance of Tax Due</b> (Line 6 less line 7) . . . . .	8		
9 Additions to Tax:			
(a) Interest (See instructions). . . . .	9(a)		
(b) Failure to Pay (See instructions). . . . .	9(b)		
(c) Failure to File (See instructions) . . . . .	9(c)		
(d) Underpayment of Estimated Tax (See instructions) . . . . .	9(d)		
<b>Total of</b> [line 9(a) through line 9(d)] . . . . .	9		

**STEP 5**  
Balance Due  
or  
Overpayment

10 <b>BALANCE DUE:</b> (Add line 8 and line 9). Make check payable to: <b>State of New Hampshire.</b> . . . . .	10		
11 <b>OVERPAYMENT:</b> (line 7 less line 6 adjusted by line 9, if applicable, to be applied to next months return) . . . . .	11		

**STEP 6**  
Signatures

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE (IN INK) OF RETAILER (Proprietor, Partner or Corporate Officer)

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN RETAILER

TITLE

DATE

PREPARER'S FEIN OR PTIN

MAIL TO:  
NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

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## 1 Who Must Pay Estimated Tax

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Every retailer required to file a Communications Services Tax return must also make estimated tax payments if their monthly liability exceeds \$10,000.

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## 4 Payment of Estimated Tax

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Payments are to equal 90% of the retailer's actual tax collections for the same calendar month of the preceding year or, if no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

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## 2 Where to Mail Payments

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Mail estimated tax payments to:

NH Dept of Revenue Administration  
Document Processing Division  
PO Box 2035  
Concord NH 03302-2035

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## 5 Underpayment Penalty

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A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

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## 3 When to Make Payments

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Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day. Make sufficient photocopies of estimate form prior to filing with the Department.

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## 6 Specific Questions

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SPECIFIC QUESTIONS not covered herein should be referred to:

Audit Division

PO Box 457, Concord, NH 03302-0457.

Telephone (603) 271-3400.

Hearing or speech impaired individuals may call

TDD Access: Relay NH 1-800-735-2964

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED COMMUNICATIONS SERVICES TAX**



Make copies for monthly filing.

For the month of \_\_\_\_\_

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Month Year

NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2035  
CONCORD NH 03302-2035

1 Total Estimated Tax For the Month	\$	
2 Amount of Credit	\$	
3 Amount of this Payment	\$	

Make check payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-135-ES  
Rev 8/01

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED COMMUNICATIONS SERVICES TAX**



Make copies for monthly filing.

For the month of \_\_\_\_\_

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Month Year

NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2035  
CONCORD NH 03302-2035

1 Total Estimated Tax For the Month	\$	
2 Amount of Credit	\$	
3 Amount of this Payment	\$	

Make check payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-135-ES  
Rev 8/01

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED COMMUNICATIONS SERVICES TAX**



Make copies for monthly filing.

For the month of \_\_\_\_\_

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Month Year

NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2035  
CONCORD NH 03302-2035

1 Total Estimated Tax For the Month	\$	
2 Amount of Credit	\$	
3 Amount of this Payment	\$	

Make check payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-135-ES  
Rev 8/01

**COMMUNICATIONS SERVICES TAX**

APPLICATION FOR REGISTRATION NUMBER

FOR DRA USE ONLY

NAME	COMMUNICATIONS TAX REGISTRATION NUMBER (FOR DRA USE ONLY)
BUSINESS NAME	
NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
ADDRESS (continued)	FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN, STATE & ZIP CODE	NAICS CODE (North American Industry Classification System)

**ENTITY TYPE** Check one of the following:

☐ ① Proprietorship ☐ ② Corporation/Combined Group ☐ ③ Partnership ☐ ④ Fiduciary ☐ ⑤ Non-Profit Organization

Does your organization file as a Limited Liability Company (LLC)? ☐ Yes ☐ No

Business Phone Number: ( )

Date started doing business in NH

Principal business location in NH

STREET

CITY/TOWN

STATE

ZIP CODE

If a corporation, specify date of incorporation and state: Date: State:

Do you collect a Communications Services Tax for another retailer? Yes ☐ No ☐

If yes, for whom do you collect?

NAME

STREET

CITY/TOWN

STATE

ZIP CODE

## CHECK THE APPROPRIATE BOX OR BOXES BELOW:

- ☐ A If you will sell communications services from a location in NH at retail on which you will collect and remit all applicable taxes.
- ☐ B If you will sell communications services as a retailer with no place of business in N.H.
- ☐ C If you are a reseller and need application for resale exemption per RSA 82-A:9. A reseller is a provider who sells communications services to other registered providers for resale.

Under penalties as provided by law, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct and complete.

**IF AGENT IS DESIGNATED TO FILE AND SIGN RETURNS ON BEHALF OF OFFICER  
OR OWNER, YOU MUST ATTACH POWER OF ATTORNEY, FORM DP-2848:**

FOR DRA USE ONLY

SIGNATURE (IN INK) OF RETAILER (proprietor, partner or corporate officer) DATE

SIGNATURE (IN INK) OF PREPARER

DATE

PRINT NAME &amp; TITLE

PRINT NAME &amp; TITLE

ADDRESS

ADDRESS

CITY/TOWN, STATE &amp; ZIP CODE

CITY/TOWN, STATE &amp; ZIP CODE

NH DEPT OF REVENUE ADMINISTRATION  
MAIL  
TO: AUDIT DIVISION  
PO BOX 457  
CONCORD NH 03302-0457



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX**  
APPLICATION FOR RESALE

	RESALE CERTIFICATE NUMBER (office use only)
NAME OF RETAILER	COMMUNICATIONS TAX REGISTRATION NUMBER
ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN, STATE & ZIP CODE	SOCIAL SECURITY NUMBER

Provide a detailed explanation why you believe that your purchases of communications services are exempt from the communications services tax pursuant to the provision of RSA 82-A:9 as a resale of communications services. (Attach additional pages, if necessary.)

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Provide a statement which indicates the percentage of line usage that is resold and whether your purchased communications services are used for any of your own administrative purposes. (Attach additional pages, if necessary.)

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If your purchases of communications services are less than 100% for resale we cannot grant you a resale certificate for issuance to another retailer. You shall pay the communications services tax to the provider of communications services. You will be allowed a credit on your retailers tax return on a prorated basis, based upon the amount of tax paid for the communications services resold as a percentage of services purchased.

Provide an explanation of how you calculated the resale percentage.

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SIGNATURE (IN INK) OF AUTHORIZED REPRESENTATIVE

DATE

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: AUDIT DIVISION  
PO BOX 457  
CONCORD NH 03302-0457

**COMMUNICATION SERVICES TAX  
REGISTRATION CHANGE REQUEST**

After completing the applicable section below, detach this form from the booklet and remit to:

**NH DEPT OF REVENUE ADMINISTRATION  
AUDIT DIVISION  
PO BOX 457  
CONCORD NH 03302-0457**

**CURRENT BUSINESS MAILING ADDRESS**

BUSINESS NAME
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

**BUSINESS MAILING ADDRESS CHANGE**

BUSINESS NAME
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

**BUSINESS NAME CHANGE OR ENTITY CHANGE**

CHANGE FROM: \_\_\_\_\_ TO: \_\_\_\_\_

FOR DRA USE ONLY

I understand a return must be filed for each month, even though there may be no tax due.

SIGNATURE (IN INK)

DATE